

**West Virginia Department of Health & Human Resources**  
**Summary of Required Submissions for Federal Audit, Disclosure & State Accountability Requirements**

Except for submission of the Grantee Audit Certification and Federal Expenditure Disclosure (GACFED) form referenced in Section 300 of the Grantee Audit Compliance Guide, which is due 60 days after the Grantee’s fiscal year end and required for all Grantees receiving funds under DHHR grants, the following table summarizes the audit and accountability requirements applicable to a Grantee based on their cumulative Federal and State awards:

- A** - Agreed-upon procedures engagement (to include each State grant)
- B** - Examination engagement (to include each State grant)
- C** - Single audit that complies with OMB Circular A-133
- D** - Financial audit that complies with Government Auditing Standards (Yellow Book)
- E** - Schedule of State grant receipts and expenditures incorporated within the audit
- F** - Auditor’s opinion on whether the schedule of State grant receipts and expenditures is fairly stated in relation to the financial statements taken as a whole
- G** - Sworn Statement of Grant Receipts and Expenditures (for each State grant)
- H** - None Required

FEDERAL AWARD EXPENDITURES (FROM ALL SOURCES)	STATE GRANT AWARDS (FROM ALL SOURCES)	REQUIRED SUBMISSION
\$500,000 or greater	\$50,000 or greater	<b>A and C</b> -or- <b>B and C</b> -or- <b>C and E and F and G</b>
\$500,000 or greater	Between \$1 and \$49,999	<b>C and G</b>
\$500,000 or greater	\$0	<b>C</b>
Less than \$500,000	\$50,000 or greater	<b>A</b> -or- <b>B</b> -or- <b>D and E and F and G</b>
Less than \$500,000	Between \$1 and \$49,999	<b>G</b>
Less than \$500,000	\$0	<b>H</b>

**West Virginia Department of Health & Human Resources**  
**Summary of the Due Dates for Federal Audit, Disclosure & State Accountability Submission Requirements**  
**as Referenced Above**

REFERENCE LETTER (from above)	SUBMISSION REQUIREMENT OR RELATED ALTERNATIVE	DUE DATE
<b>All recipients of grant funds from the DHHR must submit a Grantee Audit Certification and Federal Expenditure Disclosure (GACFED) Form within 60 days after the end of the Grantee's fiscal year.</b>		
<b>A</b>	Agreed-upon procedures engagement (to include each State grant)	Within two years after the end of the fiscal year in which the grantor (DHHR) disbursed the State grants to the Grantee. If the Grantee's fiscal year end differs from the State's fiscal year end (June 30), the Grantee must file required reports and sworn statements within two years after the end of the Grantee's fiscal year following the State fiscal year in which the funds were disbursed
<b>B</b>	Examination engagement (to include each State grant)	
<b>C</b>	Single audit that complies with OMB Circular A-133	Within the earlier of 30 days after the Grantee's receipt of the auditor's report(s) or nine months after the Grantee's fiscal year end
<b>D</b>	Financial audit that complies with Government Auditing Standards (Yellow Book)	Within two years after the end of the fiscal year in which the grantor (DHHR) disbursed the State grants to the Grantee. If the Grantee's fiscal year end differs from the State's fiscal year end (June 30), the Grantee must file required reports and sworn statements within two years after the end of the Grantee's fiscal year following the State fiscal year in which the funds were disbursed
<b>E</b>	Schedule of State grant receipts and expenditures incorporated within the audit	
<b>F</b>	Auditor's opinion on whether the schedule of State grant receipts and expenditures is fairly stated in relation to the financial statements taken as a whole	
<b>G</b>	Sworn Statement of Grant Receipts and Expenditures (for each State grant)	

**West Virginia Department of Health & Human Resources**  
**Specific Due Dates for the Required State Accountability**  
**Reports and Sworn Statements of Grant Receipts and Expenditures Submissions**

If the Grantee received "state grants" during the following period	And the Grantee's fiscal year end date is	Then the Grantee must submit its required "report" and/or sworn statement of grant receipts and expenditures before
07/01/05 – 06/30/06	06/30/06	06/30/08
	07/31/06	07/31/08
	08/31/06	08/31/08
	09/30/06	09/30/08
	10/31/06	10/31/08
	11/30/06	11/30/08
	12/31/06	12/31/08
	01/31/07	01/31/09
	02/28/07	02/28/09
	03/31/07	03/31/09
	04/30/07	04/30/09
05/31/07	05/31/09	
If the Grantee received "state grants" during the following period	And the Grantee's fiscal year end date is	Then the Grantee must submit its required "report" and/or sworn statement of grant receipts and expenditures before
07/01/06 – 06/30/07	06/30/07	06/30/09
	07/31/07	07/31/09
	08/31/07	08/31/09
	09/30/07	09/30/09
	10/31/07	10/31/09
	11/30/07	11/30/09
	12/31/07	12/31/09
	01/31/08	01/31/10
	02/28/08	02/28/10
	03/31/08	03/31/10
	04/30/08	04/30/10
05/31/08	05/31/10	
If the Grantee received "state grants" during the following period	And the Grantee's fiscal year end date is	Then the Grantee must submit its required "report" and/or sworn statement of grant receipts and expenditures before
07/01/07 – 06/30/08	06/30/08	06/30/10
	07/31/08	07/31/10
	08/31/08	08/31/10
	09/30/08	09/30/10
	10/31/08	10/31/10
	11/30/08	11/30/10
	12/31/08	12/31/10
	01/31/09	01/31/11
	02/28/09	02/28/11
	03/31/09	03/31/11
	04/30/09	04/30/11
05/31/09	05/31/11	
If the Grantee received "state grants" during the following period	And the Grantee's fiscal year end date is	Then the Grantee must submit its required "report" and/or sworn statement of grant receipts and expenditures before
7/01/08 – 06/30/09	06/30/09	06/30/11
	07/31/09	07/31/11
	08/31/09	08/31/11
	09/30/09	09/30/11
	10/31/09	10/31/11
	11/30/09	11/30/11
	12/31/09	12/31/11
	01/31/10	01/31/12
	02/28/10	02/28/12
	03/31/10	03/31/12
	04/30/10	04/30/12
05/31/10	05/31/12	